ENCLOSURE A TO THE COMMITTEE'S REPORT OF 13TH APRIL 1929.

The undermentioned alterations to be made in the Rules for the Mysore Government Commercial Examinations:—

1. Replace on page 1 the words "Inspector-General of Education" by the words "Director of Public Instruction".

2. Incorporate in Rule III on pages 2 and 3, the *alterations* notified by the Director of Public Instruction in his Notification No. D. 63 of 5th April 1928, in respect of school fees payable by students for the Proficiency Course in Shorthand. The only portions of the modified Rules that differ from the existing Rules are those marked (c), (d) and (e) in that Notification. These clauses (c), (d) and (e) may more appropriately be numbered (iii) (a), (b) and (c) and the existing Rule (iii) may be renumbered III (iv).

3. The addition to clause II of the Rules as notified in No. D. 63 of 5th April 1928, to be omitted, as the substance thereof has been incorporated in the new Rule VIII (i) standards for passing.

4. Add at the end of Rule V "An additional Examination will be held in Shorthand and Typewriting in the last week of November every year".

5. Add at the end of Rule VI, "every candidate for the November Examination in Shorthand and Typewriting shall be required to pay an examination fee of Rs. 5 for the Junior Grade, Rs. 8 for the Senior Grade, Rs. 12 for the Proficiency Grade".

6. Omit the whole of the first para marked (1) of clause VIII and substitute the following:—

VIII (i) *Standards for passing.*—To pass the examination, a candidate must satisfy the Examiners as to neatness of execution and must secure at least 45 per cent of the total number of marks obtainable in that subject, provided that, in the case of the examinations in Shorthand and Typewriting, the candidate shall also be required to satisfy the additional conditions laid down in Appendix III in the syllabus for each grade of each of those two subjects. Such of the successful candidates as have secured 65 per cent of the total number of marks obtainable in that subject shall be declared to have passed with Distinction, and their names shall be arranged in order of merit. A certificate shall be granted to every successful candidate.

Copy of the resolution passed at the meeting of the Board for Commercial Education and Examinations, held on the 4th June 1929.

II. To consider letter dated the 29th April 1929, from Mr. K. Subramani Iyer sending the report of the Committee appointed to (i) revise the syllabuses of the Commercial Examinations and (ii) consider the question of holding a second examination in Shorthand and Typewriting.

II. (1) Resolved that the report and the syllabuses sent in by the Committee be adopted with the following modifications:—

(*a*) That in declaring passes the present nomenclature of I and II classes be retained instead of adopting the new nomenclature proposed, *viz.*, Pass with distinction and Pass. (*Vide* para 6 of the Report.)

(*b*) That all reference to a second examination in Shorthand and Typewriting in November each year be deleted. (*Vide* para 8 of the Report.)

(*c*) That the length of the course for English be one year, as at present, instead of two years as proposed. (*Vide* enclosure B to the Report.)

(*d*) Add as VII to the syllabus under Accountancy, Senior Grade, the portion added going in as part of the Second Paper.

"Auditing—Aims; Audit notes; continuous and annual audits; valuation and verification of assets and liabilities; auditors' rights, duties and responsibilities; scrutiny of a balance sheet."

Add under Text Books under the same head—"Principles of Auditing by Depaula".

(*e*) That the duration of the two papers on English be 2½ hours each instead of 2 and 3 hours as proposed. (*Vide* Syllabus in English.)

(2) Resolved that the thanks of the Board to the members of the Committee be recorded for the detailed report and the practical and the logically arranged syllabuses in the several subjects.

III. To consider letter No. G. 4. 3236—27, dated the 4th April 1929, from Mr. K. Srinarasimhaiya, sending the syllabuses on Co-operation proposed to be introduced as one of the Commercial subjects.

III. Resolved that the syllabuses drawn up be approved subject to the following modifications :—

(1) Add "account" after "receipts and payments" in para 11 of the syllabus on Principles and Practice of Co-operation, Junior Grade.

(2) The second paper in the subject for Junior Grade shall be on paras 7 to 11 (both inclusive) and there shall be no special minimum for a pass in this paper by itself.

(3) Principles and Practice of Co-operation Senior Grade :—

(*a*) Add "Bank" after "Apex" in para 5.

(*b*) Omit "General Principles of" at the beginning of para 6 and omit "Capital and Revenue Expenditure" between "Goods" and "Investments" in the same para.

(*c*) Substitute "Aims" for "Its meaning and objects" after "Auditing"; Omit "routine checking and vouching" after "audits" and substitute "Scrutiny" for "criticism" in the last section of para 7.

(*d*) There shall be no special minima to a pass in the second paper by itself.

Department of Public Instruction, Mysore Government Technical Examinations.

In supersession of all previous orders on the subject, the following rules regarding Commercial Education and Examinations are notified for general information and will come into force from the academical year 1930-31. They will apply to all recognized Commercial Schools, Government, Aided or Unaided.

The conduct of the Commercial Examinations and the grant of certificates and diplomas will be entrusted to a Board consisting of members appointed by Government, of which the Director of Public Instruction shall be *ex-officio* President, and the Secretary, Local Examinations Boards, shall be *ex-officio* Secretary. The members of the Board shall be appointed for a period of three years.

I. Admission of pupils to Commercial Schools.—(i) Students seeking admission to any course of study, except Shorthand, in Commercial Schools, should produce certificates granted by the Head Masters of recognized English High Schools that they have successfully completed the IV Form Course and are eligible for promotion to the V Form, or they must produce evidence of having attained a standard equal to or higher than the V Form. European or Anglo-Indian students whose mother tongue is English should produce evidence of having attained at least the VII standard of their Schools. The minimum qualification for admission to the Shorthand Classes, and Classes for Principles and Practice of Co-operation is the successful completion of the V Form Course.

(ii) Admission of students whose cases are not covered by the above rule shall be made only with the previous approval of the Director of Public Instruction.

II. Subjects of study and courses.—The subjects and courses of study will be as shown in Appendix I. The combinations of subjects for purposes of Group Certificates referred to in para VIII (ii) will be as shown in Appendix II. The syllabuses in the several subjects of study will be prescribed by the Board for Commercial Education and Examinations. The syllabuses as now prescribed are shown in Appendix III.

III. School Fees.—(i) The fee for admission shall be annas eight per pupil. The school fees for the whole year which will be divided into two terms as indicated in Rule IV (i) will be collected in eight equal instalments in the months of June, July, August, September, November, December, February and March. Pupils taking the course in Typewriting shall pay the instalment of the fee at the latest before the 10th of the month in which it becomes due; names of pupils in arrears after the 10th of the month shall be struck off the roll and they shall be required to pay a fresh admission fee of annas eight and the arrears of fees due, if they seek readmission. Pupils taking the courses in other subjects shall pay the fees at the latest before the 15th of the month in which it becomes due; a fine of annas two will be levied if the fee is not paid on the last due date; the names of pupils who are in arrears of two instalments of School fees shall be struck off the roll and they shall be required to pay a fresh admission fee of annas eight and the arrears due if they seek readmission.

(ii) The amount of fees payable for each subject for the whole year and the amount of each instalment will be as indicated below :—

(1) *Junior Grade.*

Subject.	Total amount of fees payable for the whole year.	Amount of each instalment.
	Rs.	Rs. a. p.
(a) Typewriting ..	12	1 8 0
(b) Each of the other subjects mentioned in Appendix I.	6	0 12 0

The instalment of fee payable by a student taking more than one subject of only the Junior Grade will be the total amount of the individual instalments payable for all the subjects elected by him subject to a maximum of Rs. 3.

(2) *Senior Grade.*

Subject.	Total amount of fees payable for the whole year.	Amount of each instalment.
	Rs.	Rs. a. p.
(a) Typewriting ..	24	3 0 0
(b) Each of the other subjects mentioned in Appendix I.	12	1 8 0

The instalment of fee payable by a student who takes more than one subject of only the Senior Grade or of both the Junior and Senior Grades will be the total amount of the individual instalments payable for all the subjects elected by him subject to a maximum of Rs. 4-8-0.

(3) *Proficiency Course.*

Subject.	Total amount of fees payable for the whole year.	Amount of each instalment.
	Rs	Rs. a. p.
(a) Typewriting ..	32	4 0 0
(b) Shorthand ...	16	2 0 0

(1) The instalment of fee payable by a student taking the Proficiency course in *Shorthand* and any one or more of the subjects in the Junior or the Senior Grade or both the grades, will be the total amount of the individual instalments payable for all the subjects elected by him, subject to a maximum of Rs. 6.

(2) The instalment of fee payable by a student taking the Proficiency course in *Typewriting* and any one or more of the subjects in the Junior or the Senior Grade or both the grades will be the total amount of the individual instalments payable for all the subjects elected by him, subject to a maximum of Rs. 7.

(3) The instalment of fee payable by a student taking the Proficiency course in *Shorthand and Typewriting* and any one or more of the subjects of the Junior or the Senior Grade or both the grades, will be the total amount of the individual instalments payable for all the subjects elected by him, subject to a maximum of Rs. 7-8-0.

(iii) If a student leaves the School in the middle of a term, he shall have to pay the fees for the whole of the term; otherwise he will not be entitled to a leaving-certificate.

IV. *Terms.*—(i) Each year will he divided into two terms. The first term shall extend from the 8th June to Mahalaya Amavasya, and the second term from the date of re-opening of the School after the Dasara holidays to the 10th March following. The summer vacation, the Dasara holidays and the Christmas holidays will be the same as for English High Schools.

(ii) Candidates from Commercial Schools for the Public Examination will be required to have put in an attendance of not less than 60 per cent of the working days in each of the two terms or 75 per cent of the total number of working days for the whole year. A student who has completed the first term in a recognized Commercial School will not be permitted to appear for the Public Examinations, by private study.

(iii) The certificates of attendance for the two terms and the whole year calculated up to the 10th March shall be forwarded by Heads of Commercial Schools, so as to reach the Secretary, Local Examinations Boards, Bangalore, not later than the 15th March and shall be in the following form, copies of which will be furnished by the Secretary, Local Examinations Boards, Bangalore, on application.

ATTENDANCE CERTIFICATE.

	I Term	II Term	For the year
Number of working days ..			
Pupil's attendance			
Percentage			

V. *Public Examinations.*—(i) Examinations in Commercial subjects of the various grades will be held every year about the beginning of April at Bangalore, Mysore and other centres that may be notified by the Board from time to time. The dates and hours of Examination will be notified at least two months before the commencement of the Examinations.

(ii) Students of recognized Commercial Schools and Commercial Classes attached to High Schools will be allowed to appear for the Examinations, provided they are certified by the Heads of their Institutions to have attended the classes regularly in the subjects concerned in accordance with Rule IV (ii) above. The President shall have power to exempt any student from such minimum attendance on the recommendation of the Heads of the Schools concerned. Applications for such exemption shall be made so as to reach the Secretary, not later than the 12th March.

(iii) Teachers and members on the staff of Commercial Schools are exempted from the production of attendance certificates.

(iv) Except in the cases mentioned in sub-clause (v) below, no student who has not passed the Junior Examination in any subject will be permitted to appear for the Senior Examination in that subject. Similarly, no candidate will be permitted to appear for the Proficiency Examination in Shorthand or Typewriting unless he has passed the Senior Grade of the Mysore Examination in a corresponding subject or hold certificates of equivalent standard issued by a recognized body.

(v) The following classes of candidates from recognized Commercial Schools are permitted to appear for the Senior Examination in subjects other than Shorthand and Typewriting, without passing the corresponding Junior Examination. Such students will also be exempted from the first year's course in Subject No. 7 (English Composition), provided they are otherwise qualified under Rule IV (ii) relating to terms:—(*a*) *Bona fide* merchants, (*b*) those who have passed the Elementary, Intermediate or Junior Grades of recognized foreign examinations, (*c*) those who hold the Mysore S.S.L.C. (Pass) or equivalent certificates.

S. S. L. C. candidates who have secured not less than 50 per cent of the maximum in Book-keeping and Commercial Accounts taken as a vocational subject at the S. S. L. C. Public Examination will be eligible for appearing at the Senior Accountancy and Auditing Examinations.

N.B.—Candidates mentioned in (*a*) and (*b*) will be required to possess the minimum qualification prescribed in Clause I (i) above for admission to Commercial Schools.

(vi) The following classes of candidates will be exempted from passing the Senior Examination in English Composition (Subject No. 7—Appendix 1):—

1. Matriculates of Indian and Foreign Universities and others holding higher academical qualifications.
2. Mysore S. S. L. C. holders who are declared to have passed in the Public Examination.
3. Holders of the Senior Cambridge Examination Pass Certificates.

VI. *Examination fees.*—(i) The fees will be Rs. 3 for candidates appearing through recognized Commercial Schools, and Rs. 5 for private candidates, for each subject of the Junior Grade Examination, subject to a maximum of Rs. 10 and Rs. 15 respectively, in the case of combinations of Junior Grade subjects, and will be Rs. 6 and Rs. 8 respectively, for each subject of the Senior Grade Examination, subject to a maximum of Rs. 20 and Rs. 25 respectively, in the case of combinations of subjects of the Senior Grade or subjects of the Senior Grade with those of the Junior Grade. The fees for the Proficiency Examination will be Rs. 12 for each subject, Shorthand or Typewriting,

subject to a maximum of Rs. 30 and Rs. 35 for school and private candidates respectively, in the case of combinations of one of the Proficiency subjects with those of the Junior or Senior Grades and Rs. 40 and Rs. 45 for school and private candidates respectively in the case of combinations of both the Proficiency subjects with those of Junior or Senior Grades.

NOTE:—(1) Candidates appearing for the Commercial Examinations shall be required to send with their applications for admission to the Examination, the certificates, in original to show that they possess the minimum general qualification prescribed for the candidates. These certificates shall be returned to the candidates.

(2) Candidates appearing for the Senior or the Proficiency Grade Examination shall be required to send the Junior or the Senior Grade Certificates, respectively, earned by them in the subject concerned with their applications for admission to the Examination. These certificates shall not be returned to them if they pass in the Senior or the Proficiency Grade Examinations for which they appear.

(ii) All applications for admission to the Examination together with treasury receipts should reach the Secretary, Local Examinations Boards, Bangalore, not later than the 20th January preceding the Examination. Candidates from Schools should send their applications through the Heads of the Institutions concerned and private candidates (*vide* Rule VII) direct to the Secretary, Local Examinations Boards.

(iii) All candidates from the same school should select the same centre of examination.

VII. *Private candidature.*—(i) The following classes of candidates will be allowed to appear for the Examination by private study subject to clause V (iv), provided those mentioned in Classes (*b*), (*c*) and (*d*) of this rule possess the minimum educational qualification prescribed in clause I (i) for admission to a Commercial School:—

(*a*) Those who have passed the Mysore S. S. L. C. or other equivalent examination.

(*b*) All employees under Government, Local Boards or Municipal Councils, who have put in not less than three years' approved service.

(*c*) *Bona fide* merchants.

(*d*) Employees of Business Houses.

(ii) School candidates who have failed in any subject at the Mysore Government Commercial Examinations will be allowed to appear for the Examination in those subjects as private candidates.

VIII. (i) *Standards for Passing.*—To pass the Examination in II Class, a candidate should satisfy the examiners as to neatness of execution and secure at least 45 per cent of the total number of marks in that subject, provided that, in the case of the examinations in Shorthand and Typewriting, the candidate shall also be required to satisfy the additional conditions laid down in Appendix III in the syllabus for each grade of each of those two subjects. Such of the successful candidates as have secured 65 per cent of the total number of marks in that subject shall be declared to have passed in the First Class and their names shall be arranged in order or merit. A certificate shall be granted to every successful candidate.

(ii) Group Certificates (*vide* Appendix II) will be issued on the surrender of the individual certificates comprising the Group.

(iii) A diploma in Commerce will be awarded to any candidate in exchange for Senior Pass certificates in all the subjects included in Appendix I except Principles and Practice of Co-operation.

(iv) The certificates issued for Shorthand will indicate the speed at which the candidate was examined. This speed will be shown in Group Certificates and Diplomas also.

IX. *Transitional Rules.*—(i) Those who have passed the Elementary or Intermediate Examination under the rules in force prior to the 1926 Examinations will be treated as having passed the corresponding Junior Examinations.

(ii) Holders of advanced certificates will be treated as having passed the corresponding Senior Examinations.

(iii) Those who have failed in any subject at the Mysore Elementary Grade Examinations or in any subject other than Shorthand and Typewriting at the Intermediate Grade Examinations under the old rules will be permitted to appear as private candidates for the corresponding examinations of the Senior Grade under the new rules.

(iv) Those who have failed at the Shorthand or Typewriting Examinations of the Mysore Intermediate Grade Examinations will be permitted to appear as private candidates for the Senior Examination in the corresponding subjects under the new rules.

(v) Those who have failed at the Senior Examination under the old rules in any subject will be permitted to appear for the Senior Examination under the new rules in the corresponding subject as private candidates.

N. B.—Candidates intending to avail themselves of the concessions under the transitional rules should apply before the 1st November, to the Secretary, Mysore Local Examinations Boards, for permission to appear for the Examinations.

X. The Board shall have power to prescribe or modify syllabuses from time to time, as may be found necessary, grant exemptions in cases not provided for in the preceding clauses and effect minor alterations in the above rules, without however affecting the general scheme of Commercial Examinations, the rates of School and Examination Fees, the subjects of study and the length of the courses.

APPENDIX I.

(Subjects of study and courses.)

Serial No.	Subject	Course of Study	Nature of Public Examination
1	Accountancy ..	Two years	A Junior Examination at the end of the first year and a Senior Examination at the end of the second year.
2	Law and Practice of Commerce	Do	Do
3	Banking and Currency ..	Do	Do
4	Economic Geography ..	Do	Do
5	Shorthand	Three years	A Junior Examination at the end of the first year and a Senior Examination at the end of the second year, and a Proficiency Examination at the end of the third year.
6	Typewriting ..	Do	Do
7	English	One year	An Examination at the end of the year.
8	Principles and Practice of Co-operation.	Two years	A Junior Examination at the end of the first year and a Senior Examination at the end of the second year.

APPENDIX II.

Serial No.	Name of Group	Subject
1	Accountancy Group	Accountancy (Senior) Law and Practice of Commerce (Senior) Banking and Currency (Junior) English
2	Banking Group	Banking and Currency (Senior) Accountancy (Junior) Law and Practice of Commerce (Senior) English
3	Commerce Group	Law and Practice of Commerce (Senior) Banking and Currency (Junior) Economic Geography (Senior) English
4	Stenography Group	Shorthand (Senior) Typewriting (Senior) Law and Practice of Commerce (Junior) English